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Committee of Experts on International Cooperation in Tax Matters
Fifteenth session
Geneva, 17-20 October 2017

Provisional agenda and organization of work

Provisional agenda

1. Opening of the session by the representative of the Secretary-General.
2. Election of the Chair and Vice-Chairs of the Committee.
3. Remarks by the Chair of the Committee.
4. Adoption of the agenda and organization of work.
5. Discussion of substantive issues related to international cooperation in tax matters:
   - (a) Procedural issues for the Committee;
   - (b) Issues related to the updating of the United Nations Model Double Taxation Convention between Developed and Developing Countries:
     - (i) Base erosion and profit shifting: updates in relation to:
       - a. Articles 1 and 5, including:
         - i. The treatment of issues related to insurance and reinsurance issues;
         - ii. Other issues related to permanent establishments;
       - b. Article 13 (Capital gains): the application of paragraphs 4 and 5;
     - (ii) Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to software-related payments;
   - (c) Other issues:
     - (i) Possible update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;
     - (ii) Possible update of the Extractive Industries Handbook;

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(iii) Possible update of the Manual for the Negotiation of Bilateral Tax Treaties;

(iv) Treatment of collective investment vehicles;

(v) Mutual agreement procedure — dispute avoidance and resolution, including possible updates to the United Nations Model Double Taxation Convention and its commentaries and the guide on the mutual agreement procedure, as well as further work on the handbook on dispute resolution;

(vi) Hybrid entities;

(vii) Capacity-building;

(viii) Environmental tax issues of relevance to developing countries;

(ix) Tax consequences of the digitalized economy — issues of relevance for developing countries;

(x) Taxation of development projects;

(xi) Other matters for consideration.

6. Provisional agenda for the sixteenth session of the Committee.

7. Adoption of the report of the Committee on its fifteenth session.

Provisional organization of work

Date	*Item*	
Tuesday, 17 October		
9-10 a.m.		Registration of participants
10-11 a.m.	1	Opening of the session by the representative of the Secretary-General
	2	Election of the Chair and Vice-Chairs of the Committee (closed session)
	3	Remarks by the Chair of the Committee
	4	Adoption of the agenda and organization of work
11-11.15 a.m.		Coffee break
11.15 a.m.-12.15 p.m.	5 (a)	Procedural issues for the Committee
12.15-1 p.m.	5 (c) (ix)	Tax consequences of the digitalized economy — issues of relevance for developing countries
1-3 p.m.		Lunch break
3-4.45 p.m.	5 (c) (ix)	Tax consequences of the digitalized economy (*continued*)
4.45-5 p.m.		Coffee break
5-6 p.m.	5 (b) (ii)	Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to software-related payments
Wednesday, 18 October		
10-11.45 a.m.	5 (c) (viii)	Environmental tax issues of relevance to developing countries
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	5 (c) (i)	Possible Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries
1-3 p.m.		Lunch break
3-3.30 p.m.	5 (c) (i)	Possible Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries *(continued)*
3.30-3.45 p.m.		Coffee break
3.45-5.15 p.m.	5 (c) (ii)	Possible update of the Extractive Industries Handbook
5.15- 6 p.m.	5 (c) (x)	Taxation of development projects
Thursday, 19 October		
10-11.45 a.m.	5 (c) (iii)	Possible update of the Manual for the Negotiation of Bilateral Tax Treaties
11.45 a.m.-12 p.m.		Coffee break

Date	*Item*	
12-1.00 p.m.	5 (c) (iv)	Treatment of collective investment vehicles
1-3 p.m.		Lunch break
3-4.30 p.m.	5 (b) (i) a.	Base erosion and profit shifting: updates in relation to: Articles 1 and 5, including: i. The treatment of issues related to insurance and reinsurance issues ii. Other issues related to permanent establishments
4.30-4.45 p.m.		Coffee break
4.45-6 p.m.	5 (c) (v)	Mutual agreement procedure — dispute avoidance and resolution, including possible updates to the United Nations Model Double Taxation Convention and its commentaries and the guide on the mutual agreement procedure, as well as further work on the handbook on dispute resolution
Friday, 20 October		
10-11.30 a.m.	5 (b) (i) b.	Base erosion and profit shifting: updates in relation to: Article 13 (Capital gains): the application of paragraphs 4 and 5
11.30-12 p.m.		Coffee break
12-1 p.m.	5 (c) (vi)	Hybrid entities
1-3 p.m.		Lunch break
3-4 p.m.	5 (c) (vii)	Capacity-building
4-4.45 p.m.	5 (c) (xi)	Other matters for consideration
4.45-5 p.m.		Coffee break
5-5.45 p.m.	6	Provisional agenda for the sixteenth session of the Committee
5.45-6 p.m.	7	Adoption of the report of the Committee on its fifteenth session; closing of the session